

## ABSTRACT OF THE DISCLOSURE

A semiconductor package with a heat dissipating structure includes a substrate, a chip and a heat dissipating structure. The chip is mounted on and electrically connected to the substrate. The heat dissipating structure includes a first heat sink having at least one positioning portion, and at least one second heat sink having at least one second positioning portion and at least one hollow portion. The second heat sink is mounted on the substrate, and the first positioning portion of the first heat sink is attached to the second positioning portion of the second heat sink, allowing the chip to be accommodated in a space defined by the first heat sink, the hollow portion of the second heat sink and the substrate. This semiconductor package has good heat dissipating efficiency and is cost-effective to fabricate.

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